

SEC. 209. In the case of the judges of the Supreme Court, and of the inferior courts of the United States created under article III of the Constitution, who took office on or before June 6, 1932, the compensation received as such shall not be subject to income tax under the Revenue Act of 1938 or any prior revenue Act.

SEC. 210. For the purposes of this Act, the term "officer or employee" includes a member of a legislative body and a judge or officer of a court.

SEC. 211. If either title of this Act, or the application thereof to any person or circumstances, is held invalid, the other title of the Act shall not be affected thereby.

Approved, April 12, 1939.

Exempt Judges.

52 Stat. 447.  
26 U. S. C., Supp.  
IV, ch. 1.

Term construed.

Separability of provisions.

## [CHAPTER 60]

### AN ACT

To authorize and direct the Comptroller General of the United States to allow credit for all outstanding disallowances and suspensions in the accounts of the disbursing officers or agents of the Government for payments made to certain employees appointed by the United States Employees' Compensation Commission.

April 12, 1939  
[S. 885]

[Public, No. 33]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That notwithstanding the provisions of section 203 of the Act of June 30, 1932 (47 Stat. 403), as continued in effect during the fiscal years 1934 and 1935 by section 4 (a) of the Act of March 3, 1933 (47 Stat. 1513), and section 24 of the Act of March 28, 1934 (48 Stat. 522), the Comptroller General of the United States is hereby authorized and directed to allow credit for all otherwise proper payments made to employees appointed by the United States Employees' Compensation Commission, without approval by the President of the United States, to fill vacancies resulting from the advancement of employees of lower grades in connection with the filling of a vacancy which the President had authorized to be filled; and no amount so paid shall be charged against or recovered from the employees to whom such payments were made.

U. S. Employees'  
Compensation Com-  
mission.  
47 Stat. 403, 1513.

48 Stat. 522.  
Allowance of credit  
for payments to cer-  
tain employees.

Accountability.

Approved, April 12, 1939.

## [CHAPTER 61]

### JOINT RESOLUTION

Amending the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937.

April 13, 1939  
[H. J. Res. 225]  
[Pub. Res., No. 9]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the last sentence of section 4 (a) of the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937, is hereby amended to read as follows: "For these purposes, and to provide, prior to the completion of the National Gallery of Art, for the protection and care of the works of art in said Gallery and for administrative and operating expenses and equipment preparatory to the opening of the Gallery to the public, there are hereby authorized to be appropriated such sums as may be necessary."

National Gallery of  
Art.  
Appropriation au-  
thorized for care of  
works of art, etc.,  
prior to completion of.  
50 Stat. 52.  
Post, p. 984.

Approved, April 13, 1939.